

Exhibit D

Budget and Staffing Plan

Exhibit D-1

Budget Plan for the Compensation Period

Matter No.	Matter	February 2021		March 2021		April 2021		May 2021	
		Actual Fees	Estimated Fees	Actual Fees	Estimated Fees	Actual Fees	Estimated Fees	Actual Fees	Estimated Fees
33260.0022	PROMESA TITLE III: PREPA	\$ 390,784.50	\$ 400,000.00	\$ 731,061.10	\$ 750,000.00	\$ 607,388.50	\$ 575,000.00	\$ 561,669.70	\$ 620,000.00
33260.0054	PREPA TITLE III - PREC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,947.40	\$ -
33260.0055	PREPA TITLE III - VITOL	\$ 204,500.60	\$ 200,000.00	\$ 151,585.60	\$ 150,000.00	\$ 148,230.20	\$ 245,000.00	\$ 15,439.30	\$ 165,000.00
33260.0056	PREPA TITLE III - UTIER CBA	\$ 71,951.70	\$ 75,000.00	\$ 172,904.60	\$ 175,000.00	\$ 303,494.60	\$ 200,000.00	\$ 272,934.30	\$ 225,000.00
33260.0059	PREPA TITLE III - MISCELLANEOUS	\$ 315,225.10	\$ 290,000.00	\$ 240,157.50	\$ 250,000.00	\$ 314,032.20	\$ 345,000.00	\$ 72,145.60	\$ 100,000.00
33260.0085	PREPA TITLE III - COBRA ACQUISITION LLC	\$ 9,212.40	\$ 10,000.00	\$ -	\$ 10,000.00	\$ 58,601.10	\$ 10,000.00	\$ 18,851.30	\$ 15,000.00
33260.0095	PREPA TITLE III - INSURANCE COVERAGE ADVICE	\$ 511.80	\$ -	\$ -	\$ -	\$ -	\$ 600.00	\$ -	\$ -
33260.0102	PREPA TITLE III - CATESBY JONES	\$ 87,607.10	\$ 100,000.00	\$ 143,401.80	\$ 120,000.00	\$ 13,976.10	\$ 95,000.00	\$ 135,665.90	\$ 200,000.00
33260.0105	PREPA TITLE III- PV Properties, Inc.	\$ 53,155.90	\$ 75,000.00	\$ 31,560.80	\$ 50,000.00	\$ 22,439.90	\$ 55,000.00	\$ 5,537.40	\$ 35,000.00
33260.0110	UTIER/LUMA ADVERSARY PROCEEDING	\$ -	\$ -	\$ -	\$ -	\$ 263,053.90	\$ -	\$ 455,453.40	\$ 485,000.00
33260.0111	SREAE v. Pierluisi	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,900.00	\$ -
PREPA TOTAL		\$ 1,132,949.10	\$ 1,150,000.00	\$ 1,470,671.40	\$ 1,505,000.00	\$ 1,731,216.50	\$ 1,525,600.00	\$ 1,566,544.30	\$ 1,845,000.00
ESTIMATED FEES Compensation Period (February 2021 - May 2021) TOTAL:									\$6,025,600.00
ACTUAL FEES Compensation Period (February 2021 - May 2021) TOTAL:									\$5,901,381.30
Percent Variance (Actual vs. Budgeted Fees)									2.1% below budget

Exhibit D-2

Staffing Plan for the Compensation Period

Staffing Plan for the Compensation Period¹

Category of Timekeeper²	Number of Timekeepers Expected to Work on The Matter During the Budget Period³	Average Hourly Rate⁴
Partners	24	\$853
Senior Counsel	6	\$853
Associates	30	\$853
e-Discovery Attorneys	5	\$421
Paraprofessionals	14	\$291
Total:	79	

¹ The actual number of timekeepers who worked on this matter during the Compensation Period was 92, and thus 13 more than anticipated. Additional team members were needed to assist with matters related to transitioning the maintenance and operation of the T&D System to LUMA Energy. Different timekeepers with different areas of expertise were consulted to provide specialized assistance in connection with related litigation, benefits and collective bargaining agreements related issues, among multiple others. To respond to these demands, Proskauer increased its staffing to ensure diligent and timely representation was provided to the Oversight Board.

² Attorney Practice Groups: BSGR&B; Litigation; Labor & Employment; and Corporate.

³ The chart reflects Proskauer's staffing plan for the designated period based on currently foreseeable activities. Actual staffing needs, including additional attorneys, may vary materially based on actual facts and circumstances arising in the designated period, including as a result of currently unanticipated disputes. The staffing plan currently includes attorneys from the BSGR&B, Litigation, Labor & Employment; and Corporate practice groups. The expertise of attorneys from other specialized areas is likely to be required during the course of these PROMESA Title III cases.

⁴ Pursuant to the Engagement Letter, Proskauer's rates increased 4% effective January 1, 2021, yielding a new flat rate for attorneys (partners, senior counsel, and associates) of \$853 per hour, for e-discovery attorneys of \$421 per hour, and for paraprofessionals of \$291 per hour. Rates have not increased during this Compensation Period.